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REGULATION

LOGISTICS

DRAFT 26 March 1954

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## SUPPLY

## ACCOUNTABILITY AND RESPONSIBILITY

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## 1. GENERAL

The entire system of supply control and accountability is based upon two concepts which must be thoroughly understood by all personnel. These are the concepts of "Responsibility" and "Accountability."

## 2. RESPONSIBILITY

## a. INDIVIDUAL RESPONSIBILITY

Individual responsibility is the obligation of any individual to whom property has been entrusted and who, by virtue of personal possession, is specifically charged with its care and safekeeping. The individual has pecuniary liability for damage to, or loss of, the property unless he can substantiate that such loss or damage was not due to improper use or failure to exercise prudent care and judgement in the safekeeping of the property. In addition to this pecuniary liability, the individual may be criminally liable if the property is used or disposed of in an illegal manner.

## b. SUPERVISORY RESPONSIBILITY

Supervisory responsibility is the obligation of all supervisors to ensure that personnel under their jurisdiction receive proper training,

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assistance, and supervision in the use, care, and safekeeping of property entrusted to them. Pecuniary liability for the misuse, loss, or damage to property entrusted to subordinates may be charged to a supervisor in part or in entirety if it is established that such loss or damage is attributable to the failure of a supervisor to properly fulfill his supervisory responsibilities.

## c. RELIEF FROM RESPONSIBILITY

- (1) When a responsible individual is relieved from a position, he will, without delay, turn in property for which he is responsible or transfer it to an authorized successor, and effect settlement of his responsibility. Each installation head and each supervisor will ensure that settlement is effected before the departure of the individual. Any property not transferred to a successor will be taken into the possession of the appropriate Accountable Officer, who will issue a credit for such property. If shortages are found to exist, or if damage (not the result of fair wear and tear) is discovered, the Accountable Officer will advise the <sup>responsible individual</sup> person concerned, and enter such property on a Report of Survey.
- (2) When an individual responsible for property fails to effect a proper settlement upon his transfer, relief, or discharge, the installation head, or other appropriate supervisor, will immediately effect an inventory of property charged to that individual and submit a Report of Survey for any shortages (see [REDACTED]). Such an inventory will be made by a disinterested individual.

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## 3. ACCOUNTABILITY

Accountability is a concept that involves not only the keeping of property records in accordance with a prescribed system of accounts, but also a duty to establish and maintain controls over official property to assure its proper care and use for necessary official purposes. Accountability is a function of command but may be delegated and redelegated to specific individuals. However, accountability devolves on the designated individual only to the extent he can fulfill his duty to record and assure control of the property in question. Once established, the individual may be relieved of accountability only through the procedures established by law and regulation. An Accountable Officer has accountability and is also responsible for property entrusted to his possession, but regardless of transfers of responsibility, the Accountable Officer retains accountability and has a continuing obligation for maintaining accounts and assuring adequate control of all property in his area of accountability.

## 4. DESIGNATION OF ACCOUNTABLE OFFICERS

- a. An Accountable Officer will be designated at every [REDACTED] 25X1A6a  
tion depot, station or activity supply center which receives, stores, and issues property for use. If it is determined by Senior Representatives, Chiefs of Missions or Stations, or heads of [REDACTED] 25X1A6a  
that it is impractical to establish accountability at any specific supply center, accountability for all property issued to or acquired by such supply center shall be charged to a designated Accountable Officer at

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another supply center through which the major supply support is being received. In such cases, adequate arrangements must be made for reporting to the Accountable Officer all property transactions of the supply center which has not been required to maintain accountability.

- b. Accountable Officers will be officially designated by Senior Representatives, or Chiefs of Missions and Stations and the heads of independent activities ~~maintaining~~ directly responsible to headquarters, and heads of

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~~maintaining~~ for each depot or supply center under their immediate jurisdiction. Individuals so designated must be adequately trained and competent to fulfill the responsibilities inherent in such designation.

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- c. Where an Accountable Officer is not designated, the head of the ~~field~~ field installation is himself the Accountable Officer, and is responsible directly to his next immediate superior for proper operation of the supply account.
- d. When any installation ~~activity~~ cannot establish accountability because of security or operational limitations, or because of lack of administrative capability, and when, because of distance, lack of communications or security considerations, accountability for such installation cannot be assigned to another station or depot maintaining accountability, the Logistics Office will be informed of the circumstances. In such cases, arrangements may be made wherein the Logistics Office will maintain accountability for the particular activity.
- e. The Chief of Logistics will appoint Accountable Officers as required to maintain accountability in the Washington area.

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- f. When an Accountable Officer is on leave or is temporarily detailed for duties which prevent fulfillment of his responsibilities, a temporary Accountable Officer shall be designated by the appointing authority to act as the Accountable Officer. If the absence extends beyond 90 days, the incumbent Accountable Officer will be relieved of the assignment and a new Accountable Officer shall be designated as prescribed in paragraph 6, below.
- g. The designation of Accountable Officers shall be formally accomplished in writing. The designation shall set forth the name, grade, title, organizational component of the individual, and the installation for which he is the Accountable Officer. All supporting supply centers, stations, and depots shall be notified. The written designation shall be forwarded to the Logistics Office through administrative channels, together with three original signature cards accomplished by the Accountable Officer.
5. GENERAL DUTIES AND RESPONSIBILITIES OF ACCOUNTABLE OFFICERS
- a. In addition to the duties inherent in the responsibility to establish and maintain accountability as described in paragraph 3, an Accountable Officer will normally serve as the supply officer for the installation. In this capacity, the Accountable Officer has functional and supervisory responsibilities which are supplementary to, but inseparable from, his obligation to maintain property accountability.
- b. For special responsibilities of Accountable Officers see [REDACTED]

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c. The major duties and responsibilities of Accountable Officers are:

- (1) To establish and maintain accountability for all supplies and equipment in storage; nonexpendable materials previously issued to designated individuals or activities for their use and safekeeping; for all supplies and equipment subsequently acquired, regardless of source or methods, by either themselves or the activities for which they are obligated to maintain accountability; and for the issue or other dispositions of all supplies and equipment issued from the Accountable Officers' stocks.
- (2) To ensure that all issuances or other dispositions of material are made pursuant to proper authorization, and that such authorizations are retained in his files to support all transactions affecting accountability until their destruction or disposition is authorized after final audit. (See [REDACTED])
- (3) To assume responsibility for all property coming into his custody until properly issued to other responsible persons for use, or transferred to another Accountable Officer.
- (4) To serve as supply officer for the installation.
- (5) To establish and maintain an effective supply system, including the determination and maintenance of adequate stock levels.
- (6) To take inventories to confirm the existence and condition of property for which he is accountable and the accuracy of his accountability records.
- (7) To initiate action, or cause action to be initiated, to adjust any discrepancies in the quantity or condition of property which are

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reflected by comparison of accountability records, inventories, and inspections of property, and to ensure that such adjustments are made only in accordance with the authorities and procedures prescribed in Agency regulatory issuances.

## 6. CHANGE OF ACCOUNTABLE OFFICERS

- a. Transfer of accountability from an Accountable Officer to his successor shall be effective when:
  - (1) The Accountable Officer being relieved has turned over to his successor all property in his custody for which he is responsible, together with all records, forms, files, and receipts pertaining thereto.
  - (2) The officer assuming accountability establishes to his satisfaction that the property for which he assumes responsibility is correctly recorded as to both quantity and condition.
- b. Under ordinary circumstances, an officer assuming accountability will do so only after reasonable examination of the records and after taking sample inventories of random supply items. Comparison of prior inventories with stock records as of the appropriate inventory date will often provide reasonable assurance as to the correctness of accountability records. If errors or inaccuracies are subsequently discovered which are clearly attributable to the period of responsibility of the former Accountable Officer, an immediate report shall be made thereon to the appointing authority who shall ensure impartial investigation and the initiation of corrective action, including the preparation of a Report of Survey stating all pertinent facts.

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- c. If the officer assuming accountability believes there is reason to question the accuracy of the accountability records or to suspect misuse or misappropriation of property, he may require a physical inventory to any extent deemed necessary. If such conditions are substantiated, the appointing official shall be notified immediately, and the transfer of accountability shall be postponed until the actual accountability of the new Accountable Officer is accurately established.
- d. The transfer of accountability shall be accomplished by a written statement establishing the cut-off point by date and specified voucher number. The statement shall be certified as being correct to the best knowledge and belief of the officer relinquishing accountability. The succeeding Accountable Officer shall indicate in writing his acceptance of the statement and certification of the relinquishing Accountable Officer.

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